

SENATE BILL 862

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Q2

2001 Regular Session  
11r2915  
CF 11r2972

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By: **Senators Baker and Hooper**

Introduced and read first time: February 22, 2001

Assigned to: Rules

Re-referred to: Budget and Taxation, March 5, 2001

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Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 26, 2001

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CHAPTER \_\_\_\_\_

1 AN ACT concerning

2                                   **Cecil County - Property Tax - Personal Property of Tax-Exempt**  
3                                   **Organizations**

4 FOR the purpose of exempting from the property tax certain personal property in  
5 Cecil County owned by certain tax-exempt organizations and used for the  
6 purposes of the organizations; and generally relating to a property tax  
7 exemption on certain personal property in Cecil County owned by certain  
8 tax-exempt organizations.

9 BY adding to  
10 Article - Tax - Property  
11 Section 7-242  
12 Annotated Code of Maryland  
13 (1994 Replacement Volume and 2000 Supplement)

14 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
15 MARYLAND, That the Laws of Maryland read as follows:

16                                   **Article - Tax - Property**

17 7-242.

18 PERSONAL PROPERTY IN CECIL COUNTY IS NOT SUBJECT TO PROPERTY TAX IF:

19                   (1) THE PROPERTY:

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1           (+)    (I)       IS OWNED BY A NONPROFIT ORGANIZATION THAT IS EXEMPT  
2 FROM TAXATION UNDER § 501(C)(3) OR (4) OF THE INTERNAL REVENUE CODE; AND

3           (±)    (II)       IS USED FOR THE PURPOSES OF THE ORGANIZATION; AND

4           (2)       THE SUM TOTAL OF THE PERSONAL PROPERTY OWNED BY THE  
5 ORGANIZATION, EXCLUDING VEHICLES EXEMPT UNDER § 7-230 OF THIS SUBTITLE,  
6 HAD A TOTAL ORIGINAL COST OF LESS THAN \$10,000.

7       SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
8 October 1, 2001.